



Trustees' Financial Summary

FY2015-16

Submit ID: 0548-12439550

29 McCone County

0548 Circle H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Della Van Horn **Phone #:** (406) 485-3600

(Signature)

(Date)

Chair, Board of Trustees: Sara Moline

(Signature)

(Date)

County Superintendant Nita Crockett

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
007	Vo Ed State All Prgms	STATE	state	State
023	FLEX 125/CAFETERIA	LOCAL		
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040528	84.358A
117	STW SALE (School to Work)	LOCAL	LOCAL	LOCAL
150	Gym Floor Renovation	LOCAL		
160	Auditorium/arts donation	LOCAL		
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	2905488105BG	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	188,654.24	43,240.82	76,296.98	5,806.06
02	Taxes Receivable - Real and Personal (120-149)	23,580.60	4,456.74	796.68	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				11,677.82
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	212,234.84	47,697.56	77,093.66	17,483.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	23,580.60	4,456.74	796.68	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				11,677.82
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	188,654.24	43,240.82	76,296.98	5,806.06
52	TOTAL FUND BALANCE/EQUITY	188,654.24	43,240.82	76,296.98	17,483.88
53	TOTAL LIABILITIES AND FUND BALANCE	212,234.84	47,697.56	77,093.66	17,483.88

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	278.94	53,455.41	108,331.40	5,839.76
02	Taxes Receivable - Real and Personal (120-149)	548.84			392.41
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	827.78	53,455.41	108,331.40	6,232.17
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	548.84			392.41
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	278.94	53,455.41	108,331.40	5,839.76
52	TOTAL FUND BALANCE/EQUITY	278.94	53,455.41	108,331.40	5,839.76
53	TOTAL LIABILITIES AND FUND BALANCE	827.78	53,455.41	108,331.40	6,232.17

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,558.17		715.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,880.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,438.17		715.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,438.17		715.00	
52	TOTAL FUND BALANCE/EQUITY	16,438.17		715.00	
53	TOTAL LIABILITIES AND FUND BALANCE	16,438.17		715.00	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,141.98	149,731.05		
02	Taxes Receivable - Real and Personal (120-149)	612.13			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,754.11	149,731.05		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	612.13			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,141.98	149,731.05		
52	TOTAL FUND BALANCE/EQUITY	19,141.98	149,731.05		
53	TOTAL LIABILITIES AND FUND BALANCE	19,754.11	149,731.05		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,540.00	310,212.22		
02	Taxes Receivable - Real and Personal (120-149)		1,890.07		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,540.00	312,102.29		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,890.07		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,540.00	310,212.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,540.00	310,212.22		
53	TOTAL LIABILITIES AND FUND BALANCE	1,540.00	312,102.29		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,000.00		47,928.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	101,000.00		47,928.20	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	101,000.00		47,928.20	
52	TOTAL FUND BALANCE/EQUITY	101,000.00		47,928.20	
53	TOTAL LIABILITIES AND FUND BALANCE	101,000.00		47,928.20	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,414.01	13,587.47		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	94,414.01	13,587.47		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	94,414.01	13,587.47		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	94,414.01	13,587.47		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	94,414.01	13,587.47		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	326,258.48	363,552.31
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,309.78	5,153.82
1190	Penalties and Interest on Taxes	1,077.73	1,832.65
1510	Interest Earnings	1,709.38	2,521.60
1900	Other Revenue from Local Sources	2,067.76	2,901.79
3110	Direct State Aid	391,971.62	387,369.98
3111	Quality Educator	28,655.64	19,144.95
3112	At Risk Student	1,510.82	1,359.43
3113	Indian Education For All	1,795.20	1,733.04
3114	American Indian Achievement Gap	600.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	13,398.00	12,549.60
3116	Data For Achievement	1,320.00	1,660.00
3118	Natural Resource Development	2,793.25	4,348.85
3120	State Guaranteed Tax Base Aid	82,530.72	87,168.96
3444	State School Block Grant	106,973.37	106,973.37
3446	SB96 Block Grant Reimbursement	15,570.73	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-276.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		985,542.48	998,813.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	287,904.54	332,908.51
			2XX Personal Services - Employee Benefits	58,744.16	63,539.37
			3XX Purchased Professional and Technical Services	6,201.00	4,200.00
			4XX Purchased Property Services	1,669.87	305.79
			5XX Other Purchased Services	2,119.26	0.00
			6XX Supplies and Materials	42,246.27	24,339.43
			8XX Other Expenditures	0.00	532.61
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	6,000.54
			2XX Personal Services - Employee Benefits	0.00	40.78
			6XX Supplies and Materials	0.00	939.43
		222X	Educational Media Services		
			6XX Supplies and Materials	421.27	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	35,228.32	43,153.80

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	8,143.91	9,285.20
			3XX Purchased Professional and Technical Services	3,247.50	3,242.98
			5XX Other Purchased Services	9,505.68	4,697.94
			6XX Supplies and Materials	694.47	4,893.00
			810 Dues and Fees	7,593.96	4,893.67
			8XX Other Expenditures	291.94	150.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	55,019.89	50,691.23
			2XX Personal Services - Employee Benefits	15,594.84	14,444.30
			3XX Purchased Professional and Technical Services	550.00	0.00
			5XX Other Purchased Services	0.00	245.33
			6XX Supplies and Materials	286.76	1,018.81
			810 Dues and Fees	0.00	305.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	20,945.83	21,574.20
			2XX Personal Services - Employee Benefits	5,819.33	5,809.73
			6XX Supplies and Materials	3,932.55	1,297.53
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,516.14	55,318.90
			2XX Personal Services - Employee Benefits	15,964.43	18,686.39
			4XX Purchased Property Services	40,153.57	40,549.29
			5XX Other Purchased Services	14,249.28	14,720.55
			6XX Supplies and Materials	52,303.59	13,798.37
			7XX Property and Equipment Acquisition	201.00	0.00
			8XX Other Expenditures	1,431.06	1,246.95
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,371.56	1,565.00
			4XX Purchased Property Services	7,494.71	750.27
			6XX Supplies and Materials	4,038.75	39.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	22,926.38	30,113.64
			2XX Personal Services - Employee Benefits	1,699.99	2,655.73
			6XX Supplies and Materials	1,561.27	810.78
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,827.04	1,915.50
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,320.00	1,418.35
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,795.11	10,366.77



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			4XX Purchased Property Services	355.01	338.65	
			5XX Other Purchased Services	0.00	52.68	
			6XX Supplies and Materials	2,115.78	1,647.07	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	72,949.44	71,830.21	
			2XX Personal Services - Employee Benefits	1,683.10	1,438.87	
			3XX Purchased Professional and Technical Services	11,882.54	0.00	
			5XX Other Purchased Services	9,463.88	14,163.51	
			6XX Supplies and Materials	1,781.86	5,344.66	
			810 Dues and Fees	3,907.10	3,785.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	0.00	660.00	
			2XX Personal Services - Employee Benefits	0.00	4.13	
			5XX Other Purchased Services	17,376.60	20,844.59	
			6XX Supplies and Materials	441.69	876.98	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	1,940.74	3,805.85	
			2XX Personal Services - Employee Benefits	8,752.68	8,987.23	
			6XX Supplies and Materials	1,251.19	3,525.78	
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	66,000.00	60,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>986,916.84</u>	<u>989,770.38</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					179,610.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					998,813.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					989,770.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					188,654.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	82,622.71	77,865.63
	1190 Penalties and Interest on Taxes	251.83	421.34
	1510 Interest Earnings	337.57	599.79
	2220 County On-Schedule Trans Reimb	19,626.08	27,437.85
	3210 State On-Schedule Trans Reimb	19,646.94	20,610.99
	3444 State School Block Grant	14,803.40	14,803.40
	3446 SB96 Block Grant Reimbursement	3,401.88	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	149.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140,690.41	141,888.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5,133.34	5,300.00
			5XX	Other Purchased Services	116,764.04	119,577.16
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	5,000.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,897.38	139,877.16	

Schedule Of Changes Worksheet			Fund Code 10
Beginning Fund Balance			41,229.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			141,888.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			139,877.16 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			43,240.82 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,273.17	13,637.11
	1190 Penalties and Interest on Taxes	41.35	70.88
	1510 Interest Earnings	431.80	631.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,746.32	14,339.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						61,957.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,339.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						76,296.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	54,987.01	57,100.20
	1632 Daily Adult Sales	37.87	57.25
	1634 Daily Ala Carte Sales	3,755.10	5,941.45
	1900 Other Revenue from Local Sources	989.86	0.00
	3220 State Food Services Match	0.00	340.77
	4550 Federal Child Nutrition	38,738.85	36,790.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		98,508.69	100,229.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	57,387.53	62,480.95
			2XX Personal Services - Employee Benefits	0.00	486.16
			6XX Supplies and Materials	41,518.51	40,693.77
			8XX Other Expenditures	1,274.71	1,416.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,180.75	105,077.32

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	23,144.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,229.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,077.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	11,677.82	
Less Last Year	12,490.68	(4a)
	-812.86	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-812.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,483.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	8,828.32	8,424.14
	1190 Penalties and Interest on Taxes	36.10	45.51
	1510 Interest Earnings	12.06	29.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,876.48	8,499.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	9,177.00	8,329.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,177.00	8,329.20	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					108.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,499.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,329.20 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					278.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	438.32	397.72
	1900 Other Revenue from Local Sources	0.00	92.70
	2240 County Retirement Distribution	94,438.03	91,971.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>94,876.35</u>	<u>92,462.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	43,596.10	50,159.90
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	904.11
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	5,265.70	6,502.06
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	8,224.01	7,637.73
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	3,130.85	3,250.62
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	7,700.29	8,334.99
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	767.30	798.56
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	3,426.88	4,537.27
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	110.54	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	10,904.00	10,822.78
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	0.00	99.44
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	8,868.00	9,987.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>91,993.67</u>	<u>103,035.01</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	64,028.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,462.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,035.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,455.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
007	Vo Ed State All Prgms	
	3900 State Career & Technical Ed Entitlement	1,403.00
023	FLEX 125/CAFETERIA	
	1900 Other Revenue from Local Sources	1,561.83
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,477.00
117	STW SALE (School to Work)	
	1945 Fees - Users/Resale of Supplies	37,031.85
150	Gym Floor Renovation	
	1900 Other Revenue from Local Sources	1,058.65
160	Auditorium/arts donation	
	1900 Other Revenue from Local Sources	4,377.89
829	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,201.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,111.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
007	Vo Ed State All Prgms				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		2,401.21
			007 Subtotal		2,401.21
023	FLEX 125/CAFETERIA				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		2,509.14
			023 Subtotal		2,509.14
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		2,250.00
			6XX Supplies and Materials		9,227.00
			026 Subtotal		11,477.00
117	STW SALE (School to Work)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,308.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		46.55
			6XX Supplies and Materials		27,287.59
			117 Subtotal		28,642.37
150	Gym Floor Renovation				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		3,058.65
			150 Subtotal		3,058.65
829	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		500.00
			6XX Supplies and Materials		3,701.00
			829 Subtotal		4,201.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					52,289.37

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					99,509.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,111.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,289.37 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,331.40 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
007 Vo Ed State All Prgms	1,403.00	2,401.21	-998.21
023 FLEX 125/CAFETERIA	1,561.83	2,509.14	-947.31
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,477.00	11,477.00	0.00
117 STW SALE (School to Work)	37,031.85	28,642.37	8,389.48
150 Gym Floor Renovation	1,058.65	3,058.65	-2,000.00
160 Auditorium/arts donation	4,377.89	0.00	4,377.89
829 Vo Ed Carl Perkins Basic Grant	4,201.00	4,201.00	0.00
Total	61,111.22	52,289.37	8,821.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,702.78	5,908.71
	1190 Penalties and Interest on Taxes	21.44	36.58
	1340 Fees for Adult Education	120.00	0.00
	1510 Interest Earnings	47.42	78.11
	1900 Other Revenue from Local Sources	170.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,061.64	6,023.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	739.50	0.00
			4XX Purchased Property Services	817.50	0.00
			6XX Supplies and Materials	326.90	1,887.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	4,000.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,883.90	5,887.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	5,703.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,023.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,887.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,839.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1311 Driver's Education Fees	2,150.00	3,200.00	
	3260 State Driver's Education Reimbursement	1,980.00	2,880.00	
	6100 Material Prior Period Revenue Adjustments	0.00	586.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,130.00	6,666.50	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,680.00
			6XX Supplies and Materials	0.00	574.48
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,760.00	0.00
			6XX Supplies and Materials	607.50	0.00
			8XX Other Expenditures	286.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,654.00	3,254.48

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					13,026.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,666.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,254.48 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,438.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1945 Fees - Users/Resale of Supplies	0.00	400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>400.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	315.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	400.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	715.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	9,772.17	10,091.74
	1190 Penalties and Interest on Taxes	24.99	48.10
	1510 Interest Earnings	108.61	145.92
	3281 State Technology Aid	879.59	829.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,785.36	11,115.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		6,885.00	6,354.50
		6XX Supplies and Materials		3,816.08	1,060.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,701.08	7,414.50

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	15,441.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,115.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,414.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,141.98	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	790.78	1,333.15
	3445 State Combined Fund School Block Grant	13,844.45	13,844.45
	3447 SB96 Combined Block Grant Reimbursement	2,682.54	0.00
	3460 Montana Oil and Gas Tax	41,223.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,540.99	15,177.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	4,705.00
			6XX Supplies and Materials	0.00	3,465.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	8,170.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	142,723.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,177.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,170.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	149,731.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	29,307.06	30,084.87
	1190 Penalties and Interest on Taxes	92.81	138.94
	1510 Interest Earnings	1,732.08	2,644.41
	3460 Montana Oil and Gas Tax	175,480.63	38,447.34
	5200 Sale or Compensation for Loss of Assets	11,547.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		218,159.75	71,315.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services	8,286.00	0.00
		6XX	Supplies and Materials	950.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	0.00	34,133.27
		4XX	Purchased Property Services	29,858.94	25,226.20
		6XX	Supplies and Materials	8,119.78	11,004.60
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	79,236.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				126,450.72	70,364.07

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	309,260.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,315.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,364.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	310,212.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,647.08	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,647.08	1,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		0.00	2,397.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,397.08

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	102,397.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,397.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	101,000.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	62,800.06	74,253.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>62,800.06</u>	<u>74,253.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	65,193.29	81,925.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,193.29</u>	<u>81,925.58</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	55,600.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,253.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,925.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,928.20	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	10,875.75	13,750.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	285,085.27	334,843.65
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,230.66	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	30.03	213.62
XX	XXX 26XX 41X	Energy Utility Services	22,829.24	24,294.45
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	79,236.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	9,177.00	8,329.20
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,549.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,549.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,183.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,071.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,495.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	30,113.64	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,655.73	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	810.78	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,915.50	0.00	0.00	0.00	0.00
Totals			35,495.65	0.00	0.00	0.00	0.00

35,495.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	31,654.00	0.00	0.00	0.00	31,654.00
Buildings	935,999.51	0.00	0.00	0.00	935,999.51
Machinery and Equipment	313,297.28	0.00	0.00	0.00	313,297.28
Totals at Historical Cost	1,280,950.79	0.00	0.00	0.00	1,280,950.79
Depreciation					
Building Accum	477,069.96	0.00	13,307.38	0.00	490,377.34
Machinery and Equipment Accum	223,705.69	0.00	11,312.59	0.00	235,018.28
Total Accumulated Depreciation	700,775.65	0.00	24,619.97	0.00	725,395.62
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	580,175.14	0.00	-24,619.97	0.00	555,555.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,874.49	0.00	0.00
Operations and Maintenance (26XX)	13,184.18	0.00	0.00
Food Service (31XX)	3,090.70	0.00	0.00
Extracurricular (34XX, 35XX)	3,327.50	0.00	0.00
Unallocated	2,143.10	0.00	0.00
Total Depreciation for FY2016	24,619.97	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	35,456.97	0.00	0.00	2,212.54	33,244.43	0.00	33,244.43
Total Governmental Activity							
Non-bond Long-Term Liabilities	35,456.97	0.00	0.00	2,212.54	33,244.43	0.00	33,244.43

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	192,543.00	0.00	6,474.31	186,068.69
Net Pension - TRS	491,379.00	0.00	10,892.70	480,486.30